



Texas Department of Health

William R. Archer III, M.D.
Commissioner of Health

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Charles E. Bell, M.D.
Executive Deputy Commissioner

February 9, 2000

Dr. Marian Sokol, Executive Director
Any Baby Can, Inc.
4203 Woodcock Drive, Suite 208
San Antonio, Texas 78228

Dear Dr. Sokol:

We have reviewed the audit report on Any Baby Can, Inc. for the year ended June 30, 1999. The report was prepared by Garza/Gonzalez & Associates, Certified Public Accountants. We reviewed the report to determine if Any Baby Can, Inc. met the audit requirements of Office of Management and Budget (OMB) Circular A-133.

Our review was limited to an examination of the audit report and related reports on compliance and internal controls. We did not examine the audit working papers nor did we evaluate the adequacy of the audit work performed. In our opinion, Any Baby Can, Inc. met the audit requirements of OMB Circular A-133 for the year ended June 30, 1999.

We have made this letter and your report available to appropriate officials in this Department.

Sincerely,

Claud Thigpen
SingleAudit Coordinator
Internal Audit Division

Audit Number: 99-0183